



STATE BOARD  
OF EQUALIZATION

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Sacramento  
California 95814

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## Your *Consumer Use Tax* Account May Qualify for an Installment Payment Agreement

You may be able to pay your *Consumer Use Tax* debt in smaller and more manageable amounts by applying for an *Installment Payment Agreement* with the Board. If you qualify, you may pay in weekly or monthly installments until the balance is paid in full. The amount of your weekly or monthly installment will depend on how much you owe and your ability to pay. You may need to complete an Individual Financial Statement (Form BOE-403-E) and other documents. These will be reviewed to determine if you qualify for installment payments.

Interest and penalties accrue on any unpaid liabilities. An Installment Payment Agreement may cost you more than if you paid the entire balance by borrowing the money from a third party to pay the balance in full. The application of interest and penalties will be fully explained when you enter in to an agreement. (A lien may be filed on your property even if you enter into an agreement.)

If a "finality" penalty of 10% of the tax due has already been added and we approve your agreement, the penalty may be waived. For a finality penalty to be waived, the agreement must be started and approved within 45 days from the due date of our first notice to you. If you do not make your payments as agreed, the Board may end the Installment Payment Agreement and the penalty would *not* be waived.

If you are interested in submitting an Installment Payment Agreement proposal, please complete the section below. Send this form, your completed tax return, and a payment in the amount of your proposed weekly or monthly installment to the address below. Continue to send your proposed payments unless we notify you otherwise. Please write your account number on your check or money order.

Name (as shown on the tax return): \_\_\_\_\_

Consumer Use Tax account number: \_\_\_\_\_

Phone number: (       ) \_\_\_\_\_

Proposed payment amount: \$ \_\_\_\_\_ every (check one) ☐ Week ☐ Month

State Board of Equalization  
Centralized Collection Section, MIC:95  
P.O. Box 942879  
Sacramento, CA 94279-0095